

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
 HERETO TO DETERMINE WHETHER THIS OBJECTION
 AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF DEBTORS' TWENTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

PLEASE TAKE NOTICE that on July 2, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their twenty-eighth omnibus objection to reclassify certain claims (the “**Twenty-Eighth Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Twenty-Eighth Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New

York 10004, on **August 6, 2010 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE TWENTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the Twenty-Eighth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael

J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Amy Caton, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Diana G. Adams, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **July 30, 2010 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Twenty-Eighth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Twenty-Eighth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
July 2, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

DEBTORS' TWENTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

**THIS OBJECTION SEEKS TO RECLASSIFY CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and
its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully
represent:

Relief Requested

1. The Debtors file this Twenty-Eighth omnibus objection to certain claims (the “**Twenty-Eighth Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order reclassifying the claims listed on **Exhibit “A”** annexed hereto so that they are in accordance with the Bankruptcy Code.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto and have determined that the proofs of claim listed under the heading “*Claims to be Reclassified*” (collectively, the “**Incorrectly Classified Claims**”) are claims that are not entitled to administrative and/or priority status under any of the subsections of section 507(a) of the Bankruptcy Code.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

Background

4. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**Realm/Encore Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the Realm/Encore Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order [Docket No. 4079] establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order [Docket No. 4586] establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the Realm/Encore Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

The Relief Requested Should Be Approved by the Court

7. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

8. The Debtors have reviewed and determined that each Incorrectly Classified Claim is not properly asserted as an administrative and/or priority claim for the reasons indicated in the “*Note*” below each Incorrectly Classified Claim listed on Exhibit “A.” The Incorrectly Classified Claims (i) are not on account of obligations owed on goods received by a Debtor within 20 days before such Debtor commenced its chapter 11 case and/or (ii) are not entitled to priority status under any of the subsections of section 507(a) of the Bankruptcy Code. Accordingly, the Debtors request that the Court enter an order reclassifying the administrative and/or priority portions of each Incorrectly Classified Claim as indicated on Exhibit “A.”

Notice

9. Notice of this Twenty-Eighth Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest in accordance with the Third Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated April 29, 2010 [Docket No. 5670].

10. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
July 2, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

ORDER GRANTING DEBTORS' TWENTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

Upon the twenty-eighth omnibus objection to reclassify certain claims, dated July 2, 2010 (the “**Twenty-Eighth Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order reclassifying the Incorrectly Classified Claims on the grounds that each Incorrectly Classified Claim was incorrectly classified by the claimant, all as more fully described in the Twenty-Eighth Omnibus Objection to Claims; and due and proper notice of the Twenty-Eighth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Twenty-Eighth Omnibus Objection to Claims is in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Twenty-Eighth Omnibus Objection to Claims.

best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twenty-Eighth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Twenty-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each "Claim Amount and Priority" listed on **Exhibit "A"** annexed hereto is hereby reclassified as indicated on Exhibit "A" under the column "Modified Priority Status/Reduced Amount;" and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claim listed on Exhibit "A" annexed to the Twenty-Eighth Omnibus Objection to Claims under the heading "*Claims to be Reclassified*" that is not reclassified; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2010

United States Bankruptcy Judge

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
ACUMENT GLOBAL TECHNOLOGIES INC ATTN: JOHN R CLARK 840 W LONG LAKE RD STE 450 TROY, MI 48098	60693	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$46,390.90 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$46,390.90 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 11/27/2009			\$46,390.90 (T)	\$46,390.90 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

CITY OF TORRANCE 3031 TORRANCE BLVD TORRANCE, CA 90503	9596	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$625.00 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$625.00 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 10/14/2009			\$625.00 (T)	\$625.00 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

CLARK AUTOMOTIVE GROUP, INC ALLAN C CLARK 744907 KIWI ST KAILUA KONA, HI 96740	18083	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$370,637.00 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$370,637.00 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 10/30/2009			\$370,637.00 (T)	\$370,637.00 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

COMPUTER ASSOCIATES INTERNATIONAL, INC. PLATINUM TECHNOLOGY INTERNATIONAL, INC. ATTN ROBERT AUSTEN 1 CA PLZ ISLANDIA, NY 11749	20703	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$4,030.40 (P) \$3,325,112.96 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,329,143.36 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 11/6/2009			\$3,329,143.36 (T)	\$3,329,143.36 (T)		

Note: This claim arises from the rejection of an executory contract. It is not secured by property of the Debtors' estates nor is it entitled to priority status. Pursuant to section 502(g) the Bankruptcy Code this claim is only entitled to a non-priority, general unsecured claim. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A**CLAIMS TO BE RECLASSIFIED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
CONSTRUCTION USERS ROUNDTABLE 4100 EXECUTIVE PARK DR STE 210 CINCINNATI, OH 45241	4523	Motors Liquidation Company	\$0.00 (S) \$11,000.00 (A) \$0.00 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$11,000.00 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 10/5/2009			\$11,000.00 (T)	\$11,000.00 (T)		

Note: This claim is for pre-petition membership services and is not entitled to administrative expense treatment under the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

MULLINS MOTORS INC C/O CARL MEARES PO BOX 187 FAIR BLUFF, NC 28439	63959	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$2,566,000.00 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,566,000.00 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 11/30/2009			\$2,566,000.00 (T)	\$2,566,000.00 (T)		

Note: This claim arises from the rejection of an executory contract. It is not secured by property of the Debtors' estates nor is it entitled to priority status. Pursuant to section 502(g) the Bankruptcy Code this claim is only entitled to a non-priority, general unsecured claim. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

NEW MOTOR VEHICLE BOARD WILLIAM G BRENNAN, EXECUTIVE DIRECTOR 1507 - 21ST ST, SUITE 330 SACRAMENTO, CA 95811	249	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$66,814.15 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$66,814.15 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 6/5/2009			\$66,814.15 (T)	\$66,814.15 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

RECO LLC RECO 1008 SEABROOK WAY CINCINNATI, OH 45245	135	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$1,260.00 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,260.00 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 6/18/2009			\$1,260.00 (T)	\$1,260.00 (T)		

Note: This claim is for parts and materials provided prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
TAMMY WHITE 14870 E SHASTA ST CLAREMORE, OK 74017	62834	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$2,000.00 (P) \$0.00 (U) \$2,000.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,000.00 (U) \$2,000.00 (T)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 11/28/2009						
Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.						
TAYLOR, HERB 574 MOSS LANDING DR ANTIOCH, TN 37013	5710	Moters Liquidation Company	\$0.00 (S) \$0.00 (A) \$700.00 (P) \$700.00 (U) \$1,400.00 (T)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,400.00 (U) \$1,400.00 (T)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 10/7/2009						
Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.						

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES	59309	MLCS	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
MICHAEL P POMPEO		Distribution Corporation	\$0.00 (A)	\$0.00 (A)		
DRINKER BIDDLE & REATH LLP			\$15,000.00 (P)	\$0.00 (P)		
500 CAMPUS DRIVE			\$0.00 (U)	\$15,000.00 (U)		
Official Claim Date: 11/27/2009			\$15,000.00 (T)	\$15,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES	59310	MLCS, LLC	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
MICHAEL P POMPEO			\$0.00 (A)	\$0.00 (A)		
DRINKER BIDDLE & REATH LLP			\$15,000.00 (P)	\$0.00 (P)		
500 CAMPUS DRIVE			\$0.00 (U)	\$15,000.00 (U)		
FLORHAM PARK, NJ 07932			\$15,000.00 (T)	\$15,000.00 (T)		
Official Claim Date: 11/27/2009						

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES	59311	MLC of Harlem, Inc.	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
MICHAEL P POMPEO			\$0.00 (A)	\$0.00 (A)		
DRINKER BIDDLE & REATH LLP			\$15,000.00 (P)	\$0.00 (P)		
500 CAMPUS DRIVE			\$0.00 (U)	\$15,000.00 (U)		
FLORHAM PARK, NJ 07932			\$15,000.00 (T)	\$15,000.00 (T)		
Official Claim Date: 11/27/2009						

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

THE TRAVELERS INDEMNITY COMPANY AND AFFILIATES	59312	Moters Liquidation Company	\$0.00 (S)	\$0.00 (S)	Incorrectly Classified Claim	Pgs. 1-5
MICHAEL P POMPEO			\$0.00 (A)	\$0.00 (A)		
DRINKER BIDDLE & REATH LLP			\$15,000.00 (P)	\$0.00 (P)		
500 CAMPUS DRIVE			\$0.00 (U)	\$15,000.00 (U)		
Official Claim Date: 11/27/2009			\$15,000.00 (T)	\$15,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
TILLER, LARRY PO BOX 2824	12099	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
SHOW LOW, AZ 85902			\$350,000.00 (P) \$0.00 (U)	\$0.00 (P) \$350,000.00 (U)		
Official Claim Date: 10/19/2009			\$350,000.00 (T)	\$350,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

TUCKER, ERIC 6551 WARNER AVE APT 2	48441	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
HUNTINGTON BEACH, CA 92647			\$8,475.00 (P) \$0.00 (U)	\$0.00 (P) \$8,475.00 (U)		
Official Claim Date: 11/25/2009			\$8,475.00 (T)	\$8,475.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

TURNER BROADCASTING SYSTEM INC AND/OR AND RELEVANT SUBSIDIARIES C/O TIFFANY STRELOW COBB VORYS, SATER, SEYMOUR AND PEASE LLP 52 EAST GAY STREET	46619	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$438,503.22 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$438,503.22 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 11/25/2009			\$438,503.22 (T)	\$438,503.22 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

UWC STRATEGIC SERVICES ON UNEMPLOYMENT & WORK COMP 910 17TH ST NW STE 315 WASHINGTON, DC 20006	2577	Motors Liquidation Company	\$0.00 (S) \$11,045.00 (A) \$0.00 (P) \$0.00 (U)	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$11,045.00 (U)	Incorrectly Classified Claim	Pgs. 1-5
Official Claim Date: 10/2/2009			\$11,045.00 (T)	\$11,045.00 (T)		

Note: This claim is for services performed prepetition and is not entitled to priority treatment under section 507 of the Bankruptcy Code. Accordingly, this claim should be reclassified as a general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
VASQUEZ, JESUS 6828 26TH ST	45120	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
BERWYN, IL 60402			\$3,831.44 (P) \$0.00 (U)	\$0.00 (P) \$3,831.44 (U)		
Official Claim Date: 11/23/2009			\$3,831.44 (T)	\$3,831.44 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

VILA, DIANA C/O RODIER & RODIER 400 N FEDERAL HWY	5382	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
HALLANDALE BEACH, FL 33009			\$50,000.00 (P) \$0.00 (U)	\$0.00 (P) \$50,000.00 (U)		
Official Claim Date: 10/6/2009			\$50,000.00 (T)	\$50,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WACHAL, WILLIAM 12 CAMINO BOTERO	22236	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
SAN CLEMENTE, CA 92673			\$4,500.00 (P) \$0.00 (U)	\$0.00 (P) \$4,500.00 (U)		
Official Claim Date: 11/9/2009			\$4,500.00 (T)	\$4,500.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WARREN, TORAN 9501 BEAR PAW TRL APT B	20739	Motors Liquidation Company	\$0.00 (S) \$3,200.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
DEL VALLE, TX 78617			\$0.00 (P) \$0.00 (U)	\$0.00 (P) \$3,200.00 (U)		
Official Claim Date: 11/6/2009			\$3,200.00 (T)	\$3,200.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

Twenty-Eighth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WASHINGTON, LEE IRA 6111 S WEATHERBY DR	9127	Motors Liquidation Company	\$0.00 (S) \$1,594.51 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
SHREVEPORT, LA 71129			\$0.00 (P) \$0.00 (U)	\$0.00 (P) \$1,594.51 (U)		
Official Claim Date: 10/13/2009			\$1,594.51 (T)	\$1,594.51 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WATKINS, BRITNEY 3844 BLAINE AVE	16328	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
SAINT LOUIS, MO 63110			\$2,275.00 (P) \$0.00 (U)	\$0.00 (P) \$2,275.00 (U)		
Official Claim Date: 10/26/2009			\$2,275.00 (T)	\$2,275.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WEHMEIER, LORETTA 1707 WILLOW MILL DR	22205	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
MISSOURI CITY, TX 77489			\$10,000.00 (P) \$0.00 (U)	\$0.00 (P) \$10,000.00 (U)		
Official Claim Date: 11/9/2009			\$10,000.00 (T)	\$10,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WILLIAMS, NATHANIEL 5403 VOLUNTEER DRIVE	10765	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
COLUMBIA, MO 65201			\$5,000.00 (P) \$0.00 (U)	\$0.00 (P) \$5,000.00 (U)		
Official Claim Date: 10/15/2009			\$5,000.00 (T)	\$5,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
WINKELS, MEL 8854 MT HIGHWAY 200	25299	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
WOLF CREEK, MT 59648			\$2,425.00 (P) \$7,575.00 (U)	\$0.00 (P) \$10,000.00 (U)		
Official Claim Date: 11/13/2009			\$10,000.00 (T)	\$10,000.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WRIGHT, STEPHANIE 257 ALAMEDA ST	38875	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
ROCHESTER, NY 14613			\$20,140.00 (P) \$0.00 (U)	\$0.00 (P) \$20,140.00 (U)		
Official Claim Date: 11/23/2009			\$20,140.00 (T)	\$20,140.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

WYKEISHA BARBER 49080 DENTON RD APT #34	64336	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
BELLEVILLE, MI 48111			\$3,100.00 (P) \$0.00 (U)	\$0.00 (P) \$3,100.00 (U)		
Official Claim Date: 11/30/2009			\$3,100.00 (T)	\$3,100.00 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

YOUNG, SHANNON 8115 LYONS AVE APT A	6738	Motors Liquidation Company	\$0.00 (S) \$0.00 (A)	\$0.00 (S) \$0.00 (A)	Incorrectly Classified Claim	Pgs. 1-5
PHILADELPHIA, PA 19153			\$9,293.20 (P) \$0.00 (U)	\$0.00 (P) \$9,293.20 (U)		
Official Claim Date: 10/8/2009			\$9,293.20 (T)	\$9,293.20 (T)		

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A**CLAIMS TO BE RECLASSIFIED**

Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Modified Priority Status/Reduced Amount	Grounds For Objection	Objection Page Reference
Claim Totals	30		\$0.00 (S)	\$0.00 (S)		
			\$26,839.51 (A)	\$0.00 (A)		
			\$4,026,000.31 (P)	\$0.00 (P)		
			\$3,333,387.96 (U)	\$7,386,227.78 (U)		
			\$7,386,227.78 (T)	\$7,386,227.78 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.